Taxation issues

LocalHousingSolutions.org includes a range of ideas to help cities, towns, and counties in implementing their local housing strategies.

**Brief: Tax incentives for the maintenance and rehabilitation of unsubsidized affordable rental properties**

Local jurisdictions can assist rental property owners by offering property tax incentives that hold the taxable assessed value of the property at pre-improvement levels. This brief discusses the basic approach, sample eligibility requirements, and other considerations surrounding this policy. [Read the brief.](#)

**Brief: Tax incentives for new construction and substantial rehabilitation**

This brief describes some of the considerations to be weighed when creating tax incentives for new construction and substantial rehabilitation. [Read the brief.](#)

**Selected local housing policies**

Land value taxation  Tax increment financing  Low Income Housing Tax Credit (LIHTC)  Property tax relief for income-qualified homeowners  Multifamily Private Activity Bonds  State tax credits for affordable housing  Tax abatements or exemptions  Demolition taxes and condominium conversion fees

**Related Resources**

[Video: How do you fill the gap in funding for affordable housing?](#)  Learn more about federal funding for affordable housing.  [How do you fill the gap in funding for affordable housing?](#)  Resources on building public support for affordable housing  Resources on generating revenue for affordable housing  Resources on supporting affordable housing through subsidies  Explore external resources on funding for affordable housing